

**Exhibit C**

**Machen, Monika J.**

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**From:** Machen, Monika J.  
**Sent:** Wednesday, January 09, 2008 7:28 PM  
**To:** Gartner, Matthew  
**Cc:** Melissa Mulrooney  
**Subject:** UPG/Delphi - Claim 13546 Confusion  
**Attachments:** SFX2B8.pdf

Matt --

Just to recap our conversation earlier:

As you know, I am counsel to United Plastics Group (hereinafter, "United Plastics") and UPG de Mexico S. de R.L. de C.V. (hereinafter, "UPG/Mexico", and with United Plastics, "UPG").

UPG sold two of its general unsecured claims to Longacre:

1. A claim for \$358,909.35 by United Plastics (Proof of Claim #11200)
2. A claim for \$136,482.92 by UPG/Mexico (as scheduled by the Debtor) (the "UPG/Mexico Scheduled Claim")

In addition, UPG asserted a reclamation claim in the amount of \$89,365.99 against the Debtors (Reclamation Claim #297) . Because the resolution of the reclamation matters was taking a very long time and UPG did not want to waive its unsecured claim if any portion of Claim #297 was deemed not to be an administrative claim, UPG timely filed two additional protective claims on behalf of United Plastics and UPG/Mexico *relating solely* to their reclamation claims:

1. A claim for \$46,538.80 by United Plastics Group (Proof of Claim #13572)
2. A claim for \$42,827.19 by UPG/Mexico (Proof of Claim #13546)

Both Claims #13572 and #13546 explicitly provided that these claims were not superseding any previously filed or scheduled claims. Specifically, here is the verbiage attached to the proof of claim:

**FOR THE AVOIDANCE OF DOUBT, the Proof of Claim (including this Addendum) does not modify, alter, amend, override, impair or otherwise affect the validity of (i) the claim of UPG Mexico scheduled by the Debtor on its Schedules of Assets and Liabilities, Schedule F in the liquidated, non-contingent, and undisputed amount of \$136,482.92, (ii) the claim of United Plastics**

**Group, Inc. scheduled by Delphi Connections System (Case No. 05-44624) on its Schedules of Assets and Liabilities, Schedule F in the liquidated, non-contingent, and undisputed amount of \$3,178.92; (iii) the general unsecured claim of United Plastics Group, Inc. filed in connection with its non-reclamation claim in the amount of \$358,909.35; and (iv) the secured proof of claim of United Plastics Group, Inc. filed in connection with its reclamation claim in the amount of \$46,538.80.**

I am also attaching Claim #13546 to this email. The supporting documentation attached to that claim also makes clear that Claim #13546 related only to amounts claimed as reclamation amounts.

Longacre has notified me that they have not received a ballot for the UPG/Mexico Scheduled Claim. KCC has advised them that the ballot was instead sent to UPG because Claim #13546 superseded the scheduled claim. This is obviously incorrect and inconsistent with what was filed.

In addition, I would like to confirm what claims of UPG (or Longacre, as its assignee) are currently reflected on the Debtors' claim register.

Can you please have someone from your claim or reclamation side call me to resolve this matter? I have previously been dealing with Joe Wharton.

Thanks,  
Monika

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**Monika J. Machen**  
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**Machen, Monika J.**

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**From:** Machen, Monika J.  
**Sent:** Thursday, January 10, 2008 2:05 PM  
**To:** Romelia A. Edwards  
**Subject:** FW: UPG/Delphi - Claim 13546 Confusion  
**Attachments:** SFX2B8.pdf

per our call:

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1/18/2008

"UPG/Mexico Scheduled Claim")

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